

BEFORE THE  
TENNESSEE STATE BOARD OF EQUALIZATION

*In Re:* Robert B. & Paula H. Aymett )  
Ward 20, Block 39, Parcel 4 )  
Residential Property ) Shelby County  
Tax year 2005 )

INITIAL DECISION AND ORDER

### Statement of the Case

The Shelby County Board of Equalization has valued the subject property for tax purposes as follows:

LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE	ASSESSMENT
\$58,200	\$141,800	\$200,000	\$50,000

On November 9, 2005, the State Board of Equalization received an appeal by the property owners.

The undersigned administrative judge conducted a hearing of this matter on February 21, 2006 in Memphis. The appellants, Robert and Paula Aymett, represented themselves at the hearing. Staff appraiser Teri Brandon appeared on behalf of the Shelby County Assessor of Property.

### Findings of Fact and Conclusions of Law

The property in question is a single-family residence located at 545 Stonewall in Memphis.

Following the presentation of certain evidence, the parties agreed that the appraisal of the subject property should be reduced to \$190,000. The administrative judge finds no reason to reject this stipulated value.

Order

It is, therefore, ORDERED that the following values be adopted for tax year 2005:

LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE	ASSESSMENT
\$58,200	\$131,800	\$190,000	\$47,500

Pursuant to the Uniform Administrative Procedures Act, Tenn. Code Ann. §§ 4-5-301—325, Tenn. Code Ann. § 67-5-1501, and the Rules of Contested Case Procedure of the State Board of Equalization, the parties are advised of the following remedies:

1. A party may appeal this decision and order to the Assessment Appeals Commission pursuant to Tenn. Code Ann. § 67-5-1501 and Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization. Tennessee Code Annotated § 67-5-1501(c) provides that an appeal “**must be filed within**

**thirty (30) days from the date the initial decision is sent.”** Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization provides that the appeal be filed with the Executive Secretary of the State Board and that the appeal **“identify the allegedly erroneous finding(s) of fact and/or conclusion(s) of law in the initial order”**; or

- 2. A party may petition for reconsideration of this decision and order pursuant to Tenn. Code Ann. § 4-5-317 within fifteen (15) days of the entry of the order. The petition for reconsideration must state the specific grounds upon which relief is requested. The filing of a petition for reconsideration is not a prerequisite for seeking administrative or judicial review.

This order does not become final until an official certificate is issued by the Assessment Appeals Commission. Official certificates are normally issued seventy-five (75) days after the entry of the initial decision and order if no party has appealed.

ENTERED this 2<sup>nd</sup> day of March, 2006.

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PETE LOESCH  
ADMINISTRATIVE JUDGE  
TENNESSEE DEPARTMENT OF STATE  
ADMINISTRATIVE PROCEDURES DIVISION

cc: Robert B. & Paula H. Aymett  
Tameaka Stanton-Riley, Appeals Manager, Shelby County Assessor's Office

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